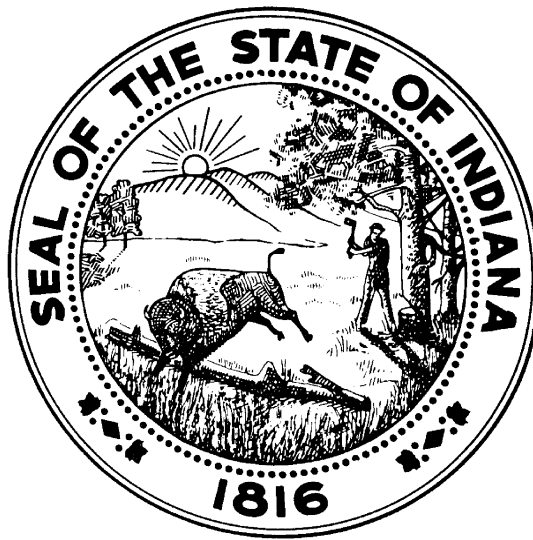


ACCOUNTING AND UNIFORM COMPLIANCE

GUIDELINES MANUAL

FOR TOWNSHIPS



Issued By

STATE BOARD OF ACCOUNTS

STATE OF INDIANA

Reissued 1996
Revised 1997
Revised 1998
Revised 1999
Revised 2000

TABLE OF CONTENTS

CHAPTER I The Township Trustee

	<u>PAGE</u>
Election	1-1
Designation of Trustee	1-1
Vacancy by Reason of Incapacity	1-1
Other Vacancies	1-2
Qualification	1-2
Group Insurance	1-3
Compensation and Expenses	1-3
Office and Telephone Expenses	1-4
Telephone in Trustee's Office	1-4
Mileage	1-4
Township Vehicles and Buildings	1-4
Duties of the Township Trustee	1-5

INTRODUCTION Forms

Forms to be Used	1-9
------------------------	-----

CHAPTER II Description of Township and General Forms

Financial and Appropriation Record	2-1
Record of Depository Balances	2-1
Township Trustee Check	2-1
Cancellation of Checks	2-2
Trustee's General Record	2-2
Township Trustee's Report of Receipts and Disbursements for the Calendar Year	2-2
Township Trustee's Receipt	2-3
Resolution Recommending Salaries of Township Officers and Employees	2-3
Claim Record - Dog Fund	2-4
Township Budget Forms	2-4
Purchase Order	2-4
Payroll Schedule and Voucher	2-4
Employee's Service Record	2-4
Employees' Earnings Record	2-5
Employee's Weekly (Work Period) Earnings Record	2-5
Certified Report of Names, Addresses, Duties and Compensation of Public Employees	2-5
General Construction Forms	2-5

CHAPTER III Use of Financial and Appropriation Record

Purpose of Ruled Columns	3-1
Financial and Appropriation Record Entries	3-1
Proving Financial and Appropriation Record	3-2

CHAPTER IV Budgets and Appropriation

General Provisions	4-1
Preparation of the Budget	4-1
Budget and Tax Rate Calendar	4-4
Additional Appropriations	4-4
Transfer of Appropriation (within a fund)	4-5

CHAPTER V The Township Board

Election	5-1
Qualification	5-1
Salary	5-1
Meetings	5-1
Board of Finance Meeting	5-2
Budget Adoption - Meeting	5-2
Special Meetings	5-2
All Meetings	5-2
Duties of the Township Board	5-2
Funding and Refunding Indebtedness	5-4
Board of Finance	5-4
Township Board - Lucrative Office	5-4
Unused and Unencumbered Balance in Township Fund - Transfer to Debt Service Fund of School Corporation	5-4
Membership in Governmental Associations - Board's Authority to Appropriate Funds - Representation	5-4
Resolution Recommending Salaries of Township Officers and Employees	5-4
Poor Relief - Appeal to Borrow	5-5
Disposal of Property	5-5
Home Rule	5-5

CHAPTER VI Poor Relief

Prescribed Forms	6-1
Application for Township Assistance	6-1
Notice of Poor Relief Action	6-1
Application for Additional or Continuing Township Assistance	6-2
Purchase Order for Medical Aid	6-2
General Purchase Order for Poor Relief	6-2
Report of Medical Aid Rendered	6-3
Register of Poor Relief Claims	6-3
Township Poor Relief Statistical Report	6-4
Quarterly Poor Relief Report of Actual and Estimated Receipts and Disbursements	6-4
Administrator of the Poor	6-4
Poor Relief Standards	6-4
Payment of Claims	6-6
Financing Poor Relief	6-7

	<u>PAGE</u>
Legal Settlement of Residency Requirements for Poor Relief - - - - -	6-8
Duties of The Township Trustee - Services to be Rendered, Poor Relief - - - - -	6-8
Medical Assistance - - - - -	6-11
Utility Service - - - - -	6-12
Financial Assistance - Schools - - - - -	6-13
Cooperation With Federal and State Governments - Facilities for Storing - Participation Mandatory - Disposition Plans - County Commissioners' Orders - - - - -	6-13
Food Purchase Orders - - - - -	6-13
County Home - - - - -	6-13
Poor Relief - Temporary Aid - - - - -	6-14
Burial - - - - -	6-15
Appeal Procedure - - - - -	6-16
Court Appeals - - - - -	6-16
Appropriations and Budgets - - - - -	6-17
Miscellaneous - - - - -	6-17
Investigators, Supervisors and Other Assistants - - - - -	6-18
Additional Duties of Trustee - Poor Relief - - - - -	6-18
Convictions - - - - -	6-20
Poor Relief Denied - - - - -	6-20
Distressed Township Poor Relief - - - - -	6-20
Consent Form - - - - -	6-20
County Office Information - - - - -	6-21
Poor Relief Shelter - - - - -	6-21
Shelter - Relatives - - - - -	6-22
Housing Inspectors - - - - -	6-22

CHAPTER VII Dogs and the Dog Fund

Taxation of Dogs - - - - -	7-1
Dog Fund - - - - -	7-2
Report to County Auditor - - - - -	7-3
Failure to Turn in Dog Taxation; Double Tax on County Assessment; Voluntary Payment or Excuse - - - - -	7-3
Dog Tax Records - - - - -	7-4
Dog Tax Records - Failure to Perform Duties - - - - -	7-4
Humane Society Fee - - - - -	7-4
Township Trustee - County Auditor - Auditor of State - - - - -	7-5
Dog Owner Responsibility - - - - -	7-5
Dog Tags - - - - -	7-5

CHAPTER VIII Cemeteries

Township Cemeteries - - - - -	8-1
Establishment of Public Cemeteries by Townships - - - - -	8-1
Abandoned Cemeteries - Verified Statements - Care and Maintenance - - - - -	8-2

CHAPTER IX
Fire Protection and Emergency Services

Contracts and Cooperative Agreements - - - - -	9-1
Municipal Territory Completely Within Township - - - - -	9-1
Township Owned Apparatus and Equipment - - - - -	9-2
Borrowing Funds - - - - -	9-2
Equipment Purchases - - - - -	9-3
Joint Owned Township Equipment - - - - -	9-3
Fire Protection Districts and Fire Protection Territories - - - - -	9-3
Funds and Taxation - - - - -	9-3
Service Charges - Property Owners - - - - -	9-4
Service Charges - Owners of Vehicles Involved in Fire or Spill on Highway - - - - -	9-5
Volunteer Firefighters - Definitions - - - - -	9-5
Agreements With Volunteer Fire Departments Authorized - - - - -	9-6
Consideration for Contractual Agreements Required - - - - -	9-6
Audit Cost - - - - -	9-6
Clothing and Automobile Allowances - Association Membership Fees - - - - -	9-6
Insurance Coverage Required - Failure to Provide - - - - -	9-6
Health Insurance - - - - -	9-7
Insurance - Accidental Injury - - - - -	9-7
Insurance - Death and Disability Benefits - Liability Coverage - - - - -	9-7
Building or Remodeling and Fire Equipment Fund - - - - -	9-8
Liability Limits; Punitive Damages - - - - -	9-8
Volunteers; Coverage by Worker's Compensation and Occupational Diseases Law; Administrative Procedures - - - - -	9-8
Private Vehicles - Blue Lights - Restrictions on Use - Penalties - - - - -	9-9
Director of Nonfire Emergency Activities at Scene of Fire - - - - -	9-9
Fire Trucks and Emergency Service Vehicles - - - - -	9-9
Opinions of Attorney General - - - - -	9-9

CHAPTER X
Township Parks
Recreation - Community Centers

Townships In Certain Counties, IC 36-10-7-5 - - - - -	10-1
Townships Of Not Less Than 8,500 Population - - - - -	10-1
Certain Townships - Acquisition of Land for Park Purposes - Improvements - Maintenance - Bonds - Levy of Taxes - Disposition of Property - Procedures - Limitations - - - - -	10-2
Public Parks in Certain Townships - - - - -	10-3
Management of Public Parks or Playgrounds in Certain Townships - - - - -	10-3
Tax Levies - Appropriations From Township Fund - - - - -	10-3
Community Center - - - - -	10-4
Township Trustee Permitting Use of Abandoned School Building for District Community Center Authorized - Petition - Sale Prohibited - - - - -	10-4
Management by Nonprofit Corporation - - - - -	10-4
Restoration to School Purposes - - - - -	10-4
School Property and Township Parks - - - - -	10-5
Township General Park and Recreation - - - - -	10-5
Bonding of Officers and Employees - - - - -	10-5

CHAPTER XI Township Libraries

Contracts for Library Services - - - - -	11-1
Proposal of Expansion - Requisites - Filing - - - - -	11-1
Agreement to Expand - Petition Remonstrance Procedure - - - - -	11-1
Township Contracting with County Contractual Libraries - Tax Levies - - - - -	11-2
Township Libraries - Establishment - - - - -	11-2

CHAPTER XII Miscellaneous Duties and Other Matters Relating to the Office of the Township Trustee

Canada Thistles, Johnson Grass and Weed Eradication - - - - -	12-1
Budget - - - - -	12-2
Certificate - Amounts on Tax Duplicates - Collection and Payment - - - - -	12-2
Johnson Grass - Duty to Restrict Growth and Seed Production - - - - -	12-3
Certified Report - - - - -	12-3
Deceased Person - Payment of Funds Due - - - - -	12-3
Insulin Furnished to the Poor - - - - -	12-3
License Plates - - - - -	12-4
Line Fences - - - - -	12-4
Assessment Training Sessions Held by State Board - Compensation of Those Attending - - - - -	12-5
Memorial Day Expenses - - - - -	12-6
Public Depository - - - - -	12-6
Publications and Notices - - - - -	12-7
Township Assessors - - - - -	12-7
Transfer of Funds - - - - -	12-8
Surplus Funds Acquired Through Sale of Municipal Corporation Bonds - Disposition - - - - -	12-8
Temporary Transfer of Funds between Budget Accounts - - - - -	12-8
Worker's Compensation Insurance - - - - -	12-8
Lucrative Office - Deputies - - - - -	12-8

CHAPTER XIII Prescribed Forms, Taxes, and General Information

Prescribed Forms - - - - -	13-1
State and Federal Taxes - - - - -	13-2
General Information - - - - -	13-3

CHAPTER XIV Computer Systems

Computer Systems - - - - -	14-1
Internal Control Requirements for Accounting Systems Information Technology Processing Controls - - - - -	14-3

CHAPTER XV Public Proceedings and Public Records

Access to Public Proceedings - - - - -	15-1
Access to Public Records [IC 5-14-3] - - - - -	15-2
Preservation and Destruction of Public Records - - - - -	15-5

CHAPTER XVI Conflict of Interest

Public Servants - Statutory Conflict of Interest [IC 35-44-1-3]	16-1
Consultants - Statutory Conflict of Interest [IC 5-16-11]	16-3
Lucrative Office	16-4
Uniform Conflict of Interest Disclosure Statement	16-5

CHAPTER XVII Compensation and Benefits

Compensation and Benefits	17-1
Record of Hours Worked	17-1
Unemployment Compensation	17-2
Public Employee's Retirement Fund (PERF)	17-2
Public Employee Deferred Compensation Plans	17-2
Travel Policies	17-3
Commuting Mileage	17-3
Private Property	17-3
Personal Property Use	17-3
Personal Expenses	17-3
Purchasing Bonuses	17-3
Suspension With Pay	17-3
Severance Pay	17-4

CHAPTER XVIII Deposit and Investment of Funds

Designation of Depositories	18-1
Deposits in Transaction Accounts	18-4
Certificates of Deposit	18-4
Depositing Receipts	18-6
Electronic Funds Transfers	18-6
Authority for Investments	18-6
Authorized Investments	18-6
Investments not Authorized by Statute	18-9
Interest on Investments	18-9
Public Deposit Insurance Fund	18-10
Service Charges	18-10
Manner of Investing Funds	18-10
Procedures for Purchasing Investments	18-11
Procedure for Posting Records at the Time Investments are Purchased or Sold	18-12
Investment Cash Management	18-13
Trusts and Endowments	18-14
Investment Report	18-14

CHAPTER XIX Public Purchases, Purchase of Land or Structures and Inventory of Fixed Assets

General Provisions	19-1
Competitive Bidding	19-1
Specifications	19-4
Request for Proposals	19-4
Small Purchases	19-6
Special Purchasing Methods	19-7
Purchases from the Department of Correction	19-10

	<u>PAGE</u>
Purchase of Rehabilitation Center Products	19-10
Purchases from Qualified Nonprofit Agencies for Persons with Severe Disabilities	19-11
Small Business Set-Aside Purchases	19-11
Petroleum Products	19-12
Services	19-13
Qualifications and Duties of Offerors	19-13
Purchasing Preferences	19-15
Contract Provisions	19-17
Other Administrative Requirements	19-19
Overpayment Collections	19-21
Advance Payments	19-21
Purchasing Bonuses	19-21
Purchase of Land or Structures	19-21
Fixed Assets	19-22

CHAPTER XX Public Works Law

General Provisions	20-1
Public Work Projects for Which Advertising and Bidding is Required	20-1
Public Work Projects Costing More Than \$100,000 - Additional Procedures	20-4
Public Work Projects in Certain Counties, Cities and Towns [IC 36-1-12-4.7]	20-6
Public Work Costing Less Than \$25,000 [IC 36-1-12-5]	20-8
Use of Own Work Force	20-8
Division of Public Work Projects [IC 36-1-12-19]	20-9
Emergency Contracts	20-9
Use of United States Steel Products	20-9
Procedure for Hiring Architects, Engineers, or Land Surveyor [IC 5-16-11.1]	20-9
Prevailing Wage/Common Construction Wage	20-10
Discrimination by Contractors and Subcontractors Prohibited	20-10
Overpayment Collections	20-10
Advance Payments	20-10
Purchasing Bonuses	20-10
Public-Private Agreements [IC 5-23]	20-11

CHAPTER XXI Leases

Lease With No Option to Purchase	21-1
Lease With Option to Purchase	21-1
Computer Hardware and Software - Lease With Option to Purchase	21-3
Joint Leasing	21-3

CHAPTER XXII Disposal of Real or Personal Property [IC 36-1-11 or IC 5-22-22]

Sale or Transfer of Real Property	22-1
Special Provisions Regarding Certain Sales or Transfers of Real Property	22-3
Leaseback Provision or Option to Repurchase	22-4
Lease of Real Property	22-5
Sale or Transfer of Surplus Personal Property	22-6

APPENDIX

INDEX